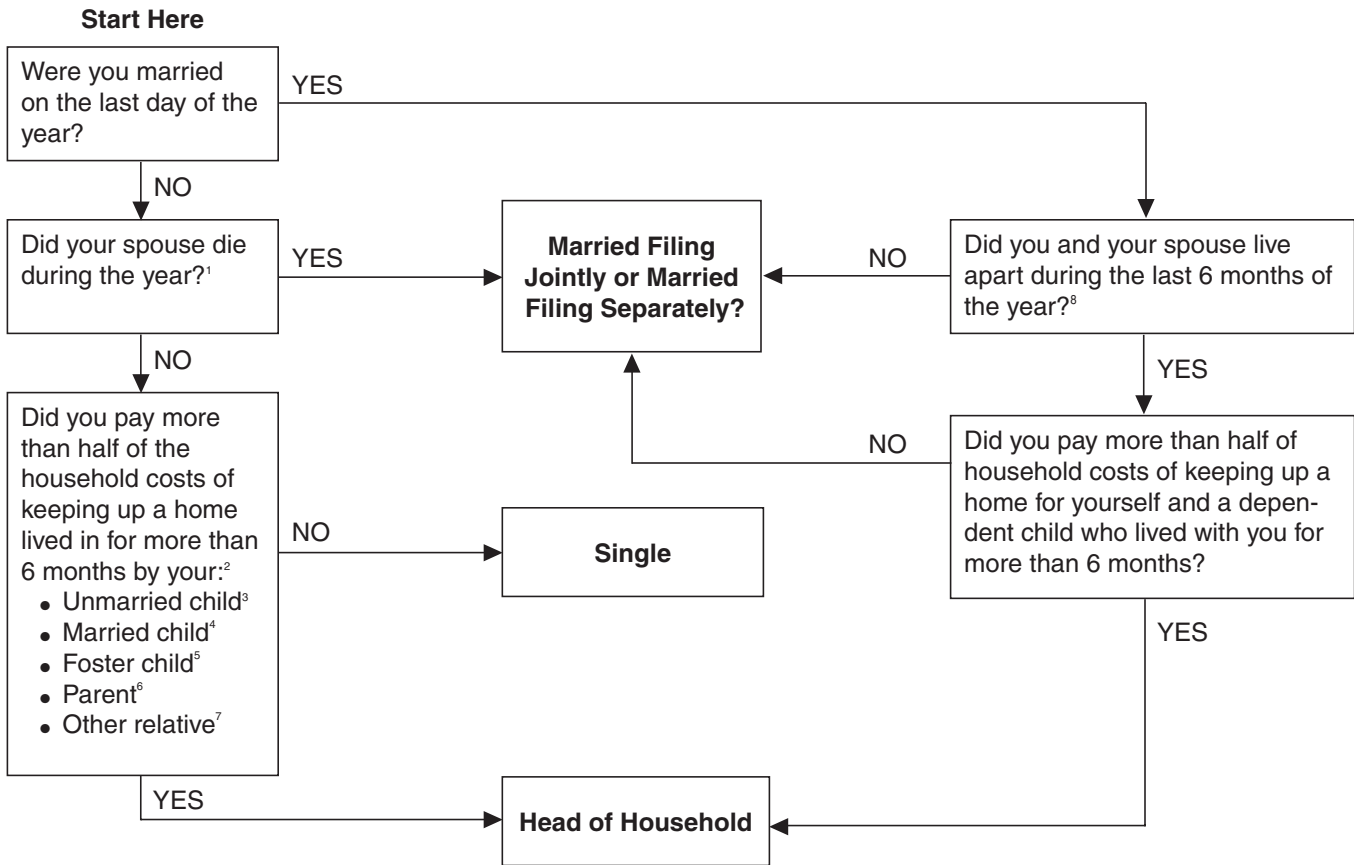


Determination of Filing Status



¹ If you paid over half of household costs for a dependent child, you can file as Qualifying Widow(er) for 2 years after the death of your spouse.

² See Pub. 17, *Filing Status*, for rules applying to birth, death, or temporary absence during the year.

³ An unmarried child includes grandchild, stepchild, or adopted child.

⁴ A married child includes grandchild, stepchild, or adopted child, but the child is not a qualifying person unless you can claim an exemption for the child. If you could claim an exemption for the child, except that the child's other parent claims the exemption under the special rules for a noncustodial parent, then the child is a qualifying person.

⁵ A foster child must live with you for the entire year, and you must be able to claim an exemption for the individual.

⁶ A parent does not have to live with you if you paid more than half the cost of keeping up their main home for the entire year, but you must be able to claim an exemption for the parent.

⁷ Other relatives include grandparent, brother, sister, stepbrother, stepsister, half brother, half sister, stepmother, stepfather, mother-in-law, father-in-law, brother-in-law, sister-in-law, son-in-law, daughter-in-law and, if related by blood, uncle, aunt, nephew, or niece. You must be able to claim an exemption for any of these individuals. A qualifying person must be a person on this list.

⁸ Military deployment/TDY is a temporary absence and he/she is considered to have lived in your home.

INTERVIEW TIPS



Filing Status

Probe/Action: Ask the taxpayer:

Step 1: Were you considered married as a legal union between a man and a woman as husband and wife on December 31 st of the tax year (answer yes if state common law rules met)?	If YES , go to Step 2. If NO , go to Step 5.
Step 2: Do you and your spouse wish to file a joint return?	If YES , STOP. Your filing status is Married Filing Jointly . If NO , go to Step 3.
Step 3: Did you have a child living in your home during the tax year?	If YES , go to Step 4. If NO , STOP. Your filing status is Married Filing Separately .
Step 4: Can you be considered unmarried? <ul style="list-style-type: none"> ■ You file a separate return ■ Paid more than half the cost of keeping up a main home ■ Your spouse did not live in your home during the last 6 months (including temporary absences) of the tax year ■ Your home was the main home of your child, stepchild, or adopted child for more than half the year or was the main home of your foster child for the entire year ■ You must be able to claim an exemption for the child (Exception—non-custodial parent correctly claims exemption) 	If YES , STOP. Your filing status is Head of Household . If NO , STOP. Your filing status is Married Filing Separately .
Step 5: Did your spouse die in 2002 or 2003?	If YES , go to Step 6. If NO , go to Step 7.
Step 6: Can you be considered a qualifying widow(er) with a dependent child? <ul style="list-style-type: none"> ■ You were entitled to file a joint return with your spouse for the year your spouse died ■ You did not remarry before the end of this tax year ■ You have a dependent child you can claim as an exemption ■ You paid more than half the cost of keeping up a main home for you and that child for the entire year 	If YES , STOP. Your filing status is Qualifying Widow(er) with Dependent Child . If NO , go to Step 7.
Step 7: Do you have a qualifying person for Head of Household Filing status? <ul style="list-style-type: none"> ■ You paid more than half the cost of keeping up a main home ■ A qualifying person* lived with you more than half the year (Exception for dependent parent, foster child, and kidnapped child) 	If YES , STOP. Your filing status is Head of Household . If NO , STOP. Your filing status is Single .

*Grandparent, brother, sister, stepbrother, stepsister, half brother, half sister, stepmother, stepfather, mother-in-law, father-in-law, brother-in-law, sister-in-law, son-in-law, daughter-in-law AND (if related by blood) uncle or aunt, nephew or niece. (A qualifying person must be a person on this list.)